



United States  
Department of  
Agriculture

Food and  
Nutrition  
Service

Mountain  
Plains  
Region

1244 Speer Boulevard  
Denver, CO 80204

Reply to  
Attn. of:

SP 94-C-20

NOV 8 1993

Subject:

Corrections to the Compliance Supplement for Single Audits

To:

STATE AGENCY DIRECTORS - Colorado ED, Iowa, Kansas, Missouri ED,  
(Special Nutrition Programs) Montana OPI, Nebraska ED, North Dakota,  
South Dakota, Utah, Wyoming ED

The Compliance Supplement for Single Audits of State and Local Government is a document which was originally sent out by the Financial Management section of the Mountain Plains Regional Office on January 16, 1991. It is necessary to correct two passages in that document, as below:

The final two sentences on page 3A-12 should read:

"Lunches served to senior high school students are eligible for reimbursement if only three of these food items are present, provided that all five items have been offered to each child. If the school food authority allows children below the senior high level to decline one food item, a lunch will be eligible for reimbursement if only four items are present and all five items have been offered to each child. However, if it is the school food authority's policy to permit such children to refuse two food items, and all five items have been offered to each child, then a lunch containing only three items will be eligible for reimbursement."

A passage in the first paragraph of the first column on page 3A-13, which describes the meal pattern requirements for a complete reimbursable breakfast should read:

"A breakfast must contain (1) milk; (2) fruit and/or vegetable; and two servings from one of the following components or one serving from each:  
(A) bread or bread alternate (cereal, etc.); (B) meat or meat alternate.  
(7 CFR 220.8)"

Please contact our office if you have any questions.

*Ann C. Hector*

ANN C. HECTOR  
Regional Director  
Special Nutrition Programs